



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: REEDSVILLE MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 438  
REEDSVILLE, WI 54230

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** REEDSVILLE MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 438  
REEDSVILLE, WI 54230**When was utility organized?** 1/1/1938**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS MARY JO KRAHN**Title:** CLERK/TREASURER**Office Address:**P.O. BOX 438  
REEDSVILLE, WI 54230**Telephone:** (920) 754 - 4371**Fax Number:** (920) 754 - 4757**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR CHARLES N KRUEGER CPA**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY LLP1 EAST WALDO  
P.O. BOX 2020  
MANITOWOC, WI 54221-2020**Telephone:** (920) 684 - 7128 EXT 112**Fax Number:** (920) 684 - 3709**E-mail Address:** ckrueger@habco.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** SEE ABOVE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/19/1999**Period covered by most recent audit:** JANUARY 1, 1998 TO DECEMBER 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR GEOFF WEINREIS**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 438  
REEDSVILLE, WI 54230**Telephone:** (920) 754 - 4371**Fax Number:** (920) 754 - 4757**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR DAVID BAUKNECHT, MEMBER

MS MARY OLSON, MEMBER

MR EDWARD REINEMANN, MEMBER

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**Is sewer service rendered by the utility? YES****If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** NONE**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	118,771	117,142	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	59,381	55,885	<b>2</b>
Depreciation Expense (403)	20,045	16,700	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	19,449	17,164	<b>5</b>
<b>Total Operating Expenses</b>	<b>98,875</b>	<b>89,749</b>	
<b>Net Operating Income</b>	<b>19,896</b>	<b>27,393</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>19,896</b>	<b>27,393</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	9,701	5,744	<b>9</b>
Miscellaneous Nonoperating Income (421)	92,391	86,214	<b>10</b>
<b>Total Other Income</b>	<b>102,092</b>	<b>91,958</b>	
<b>Total Income</b>	<b>121,988</b>	<b>119,351</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>121,988</b>	<b>119,351</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	83,158	75,330	<b>13</b>
Amortization of Debt Discount and Expense (428)			<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>83,158</b>	<b>75,330</b>	
<b>Net Income</b>	<b>38,830</b>	<b>44,021</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	452,242	393,543	<b>19</b>
Balance Transferred from Income (433)	38,830	44,021	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	14,678	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>491,072</b>	<b>452,242</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST	9,701	4
<b>Total (Acct. 419):</b>	<b>9,701</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER DEPT INCOME	92,391	5
<b>Total (Acct. 421):</b>	<b>92,391</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	118,771	0	0	0	118,771	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
INCREASE FOR NON REGULATED SEWER	1,343				1,343	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>120,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,114</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,065,477	855,653	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	222,118	254,207	<b>2</b>
<b>Net Utility Plant</b>	<b>843,359</b>	<b>601,446</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,824,813	3,797,356	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	258,827	234,316	<b>4</b>
<b>Net Nonutility Property</b>	<b>3,565,986</b>	<b>3,563,040</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	280,909	251,832	<b>7</b>
<b>Total Other Property and Investments</b>	<b>3,846,895</b>	<b>3,814,872</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	10,126	3,956	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	15,834	15,922	<b>11</b>
Other Accounts Receivable (143)	52,045	95,575	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	12,094	8,287	<b>14</b>
Materials and Supplies (150)	13,702	12,297	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	22,950	52,113	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>126,751</b>	<b>188,150</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>4,817,005</b>	<b>4,604,468</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	400,984	400,984	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	491,072	452,242	<b>23</b>
<b>Total Proprietary Capital</b>	<b>892,056</b>	<b>853,226</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	563,430	259,921	<b>25</b>
Other long-Term Debt (224)	2,572,961	2,677,545	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,136,391</b>	<b>2,937,466</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	0	42,994	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	64,374	46,173	<b>31</b>
Interest Accrued (237)	13,718	14,143	<b>32</b>
Other Current and Accrued Liabilities (238)	0		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>78,092</b>	<b>103,310</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0		<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	710,466	710,466	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>4,817,005</b>	<b>4,604,468</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,065,477	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,065,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	222,118	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>222,118</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>843,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	254,207				<b>254,207</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	20,045				<b>20,045</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	496				<b>496</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>20,541</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,541</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	52,630				<b>52,630</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>52,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,630</b>	<b>19</b>
<b>Balance End of Year</b>	<b>222,118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,118</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.20%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	3,797,356	41,057	13,600	<b>3,824,813</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>3,797,356</b>	<b>41,057</b>	<b>13,600</b>	<b>3,824,813</b>	
Less accum. prov. depr. & amort. (122)	234,316	38,111	13,600	<b>258,827</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>3,563,040</b>	<b>2,946</b>	<b>0</b>	<b>3,565,986</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	10,162	9,542	2
Sewer utility	3,540	2,755	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>13,702</b>	<b>12,297</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	400,984	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>400,984</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM GENERAL FUND	01/01/1997	00/00/0000	0.00%	563,430	1
<b>Total for Account 223</b>				<b>563,430</b>	
<b>Other Long-Term Debt (224)</b>					
CLEAN WATER FUND LOAN	05/08/1996	05/01/2016	3.20%	2,572,961	2
<b>Total for Account 224</b>				<b>2,572,961</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	46,173	1
<b>Accruals:</b>		
Charged water department expense	19,449	2
Charged electric department expense		3
Charged sewer department expense	3,428	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>22,877</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	4,532	7
PSC Remainder Assessment	144	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>4,676</b>	
<b>Balance end of year</b>	<b>64,374</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
CLEAN WATER FUND LOAN	14,143	83,158	83,583	13,718	3
<b>Subtotal</b>	<b>14,143</b>	<b>83,158</b>	<b>83,583</b>	<b>13,718</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,143</b>	<b>83,158</b>	<b>83,583</b>	<b>13,718</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	163,354	0	0	547,112	0	<b>710,466</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>163,354</b>	<b>0</b>	<b>0</b>	<b>547,112</b>	<b>0</b>	<b>710,466</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	91,528			380,634		<b>472,162</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SEWER RESTRICTED CASH ACCOUNTS	280,909	3
<b>Total (Acct. 125):</b>	<b>280,909</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	15,834	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>15,834</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	49,021	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
INTEREST RECEIVABLE	3,024	11
<b>Total (Acct. 143):</b>	<b>52,045</b>	
<b>Receivables from Municipality (145):</b>		
WATER BILLING	5,883	12
SEWER BILLING	6,211	13
<b>Total (Acct. 145):</b>	<b>12,094</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	16
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	17
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	18
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	935,472	0	0	0	<b>935,472</b>	<b>1</b>
Materials and Supplies	9,852	0	0	0	<b>9,852</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	238,162	0	0	0	<b>238,162</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	163,354	0	0	0	<b>163,354</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>543,808</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>543,808</b>	
Net Operating Income	19,896	0	0	0	<b>19,896</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.66%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.66%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	400,984	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	471,657	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>872,641</b>	
<b>Net Income</b>		
Net Income	38,830	5
<b>Percent Return on Proprietary Capital</b>	<b>4.45%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

To the Village Board  
Village of Reedsville, Wisconsin

We have compiled the balance sheet of the Village of Reedsville Water Utility as of December 31, 1998 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated February 19, 1999.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

Manitowoc, Wisconsin  
February 19, 1999

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Jeff, the utility plant super called on June 1. A new pumping station was built for the new well. Jim Luckow will call Mary Jo and discuss transferring the appropriate dollars to account 321. 6/2/99 ele

May 28, 1999

Ms. Mary Jo Krahn, Clerk Treasurer  
Reedsville Municipal Water Utility  
P.O. Box 438  
Reedsville, WI 54230-0438

1998 Analytical Review DWCCA-4980-ELE

Dear Ms. Krahn:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

Please indicate whether a new pumping station was constructed for the new well which was placed into service during 1998. It is noted that there was no addition to Account 321, Structures and Improvements, on page W-8, line 13, column (c).

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\1998 analytical review letters\5 28 1999 rev letters.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	116,982	1
<b>Total Sales of Water</b>	<b>116,982</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	193	2
Other Water Revenues (474)	1,596	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,789</b>	
<b>Total Operating Revenues</b>	<b>118,771</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	46,540	5
General Operating Expenses (680-690)	12,841	6
<b>Total Operation and Maintenance Expenses</b>	<b>59,381</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	20,045	7
Amortization Expense (404)		8
Taxes (408)	19,449	9
<b>Total Other Operating Expenses</b>	<b>39,494</b>	
<b>Total Operating Expenses</b>	<b>98,875</b>	
<b>NET OPERATING INCOME</b>	<b>19,896</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	394	21,219	54,093	4
Commercial	46	4,272	10,322	5
Industrial	2	42	149	6
<b>Total Metered Sales to General Customers (461)</b>	<b>442</b>	<b>25,533</b>	<b>64,564</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		47,289	8
Other Sales to Public Authorities (464)	13	2,365	5,129	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>457</b>	<b>27,898</b>	<b>116,982</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	N/A			1
Total		0	0	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	47,289	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>47,289</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	193	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>193</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,343	7
<b>Other (specify):</b>		
MISCELLANEOUS	253	8
<b>Total Other Water Revenues (474)</b>	<b>1,596</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	17,532	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,576	3
Chemicals (630)	3,876	4
Supplies and Expenses (640)	1,524	5
Repairs of Water Plant (650)	18,587	6
Transportation Expenses (660)	445	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>46,540</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	3,121	8
Office Supplies and Expenses (681)	1,570	9
Outside Services Employed (682)	870	10
Insurance Expense (684)	2,149	11
Employees Pensions and Benefits (686)	3,020	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,111	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>12,841</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>59,381</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		18,201	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		501	<b>2</b>
<b>Net property tax equivalent</b>		<b>17,700</b>	
Social Security		1,605	<b>3</b>
PSC Remainder Assessment		144	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>19,449</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.241310				3
County tax rate	mills		7.256840				4
Local tax rate	mills		11.419140				5
School tax rate	mills		13.638880				6
Voc. school tax rate	mills		1.953890				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.510060</b>				10
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>34.510060</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>11.419140</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.592770</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>27.011910</b>				17
<b>Total Tax Rate</b>	mills		<b>34.510060</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.782726</b>				19
<b>Total tax net of state credit</b>	mills		<b>34.510060</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>27.011910</b>				21
Utility Plant, Jan. 1	\$	<b>803,668</b>	803,668				22
Materials & Supplies	\$	<b>9,542</b>	9,542				23
<b>Subtotal</b>	\$	<b>813,210</b>	<b>813,210</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>813,210</b>	<b>813,210</b>				26
Assessment Ratio	dec.		0.828602				27
<b>Assessed Value</b>	\$	<b>673,827</b>	<b>673,827</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>27.011910</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>18,201</b>	<b>18,201</b>				30
Tax Equivalent per 1994 PSC Report	\$	14,678					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>18,201</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,550		4
Structures and Improvements (311)	2,615		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	80,402	158,404	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>84,567</b>	<b>158,404</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,359		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	6,726	106,423	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	975		20
<b>Total Pumping Plant</b>	<b>11,060</b>	<b>106,423</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	136,517		23
<b>Total Water Treatment Plant</b>	<b>136,517</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	250		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,550	4
Structures and Improvements (311)			2,615	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	40,000		198,806	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>40,000</b>	<b>0</b>	<b>202,971</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			3,359	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			113,149	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			975	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>117,483</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			136,517	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>136,517</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			250	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	177,008		26
Transmission and Distribution Mains (343)	268,209	32,708	27
Fire Mains (344)	0		28
Services (345)	39,227	8,900	29
Meters (346)	44,753	892	30
Hydrants (348)	32,111	5,000	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>561,558</b>	<b>47,500</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	7,196	312	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,570		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>11,766</b>	<b>312</b>	
<b>Total utility plant in service directly assignable</b>	<b>805,468</b>	<b>312,639</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>805,468</b>	<b>312,639</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			177,008	26
Transmission and Distribution Mains (343)	9,830		291,087	27
Fire Mains (344)			0	28
Services (345)	1,800		46,327	29
Meters (346)	250		45,395	30
Hydrants (348)	750		36,361	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>12,630</b>	<b>0</b>	<b>596,428</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			7,508	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			4,570	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>12,078</b>	
<b>Total utility plant in service directly assignable</b>	<b>52,630</b>	<b>0</b>	<b>1,065,477</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>52,630</b>	<b>0</b>	<b>1,065,477</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,493	2,493	1
February			2,186	2,186	2
March			2,430	2,430	3
April			2,423	2,423	4
May			3,182	3,182	5
June			3,002	3,002	6
July			3,210	3,210	7
August			3,061	3,061	8
September			2,866	2,866	9
October			2,800	2,800	10
November			2,785	2,785	11
December			2,539	2,539	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>32,977</b>	<b>32,977</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				437	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				32,540	16
Less: Water sold				27,898	17
Losses and unaccounted for				4,642	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				254	21
Date of maximum: 11/17/1998					22
Cause of maximum:					23
WATER BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				30	24
Date of minimum: 12/7/1998					25
Total KWH used for pumping for the year				44,221	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
101 INDUSTRIAL DRIVE	3	335	12	5,004	Yes	<b>1</b>
317 MANITOWOC STREET	4	100	12	5,004	No	<b>2</b>
205 DEERVIEW DR	5	410	12	5,004	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	3	5		<b>1</b>
Location	101 INDUSRTIAL DRIVE	205 DEERVIEW DR		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	R	D		<b>4</b>
Pump Manufacturer	LAYNE	GOWLS		<b>5</b>
Year Installed	1974	1998		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	340	350		<b>8</b>
Pump Motor or Standby Engine Mfr	GE	US MOTOR		<b>10</b>
Year Installed	1974	1998		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	30	30		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1	4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1938	1984	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	134	134	10
			11
Total capacity in gallons	50,000	100,000	12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4896	0.6336	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,940	0	0	0	3,940	1
M	D	6.000	28,625	0	1,180	0	27,445	2
P	D	6.000	2,770	0	0	0	2,770	3
M	D	8.000	6,020	0	0	0	6,020	4
P	D	8.000	4,231	1,180	0	0	5,411	5
P	D	12.000	629	0	0	0	629	6
Total Within Municipality			46,215	1,180	1,180	0	46,215	
Total Utility			46,215	1,180	1,180	0	46,215	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	385	0	18	0	367	17	1
M	1.000	61	18	0	0	79	31	2
M	1.500	8	0	0	0	8		3
M	2.000	7	0	0	0	7	1	4
M	3.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>464</b>	<b>18</b>	<b>18</b>	<b>0</b>	<b>464</b>	<b>49</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	433	14	10	0	437	0	1
1.000	8	0	0	0	8	0	2
1.500	8	0	0	0	8	0	3
2.000	6	0	0	0	6	0	4
3.000	3	0	0	0	3	0	5
4.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>459</b>	<b>14</b>	<b>10</b>	<b>0</b>	<b>463</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	354	21	2	1	0	59	437	1
1.000	0	6	0	2	0	0	8	2
1.500	0	6	0	2	0	0	8	3
2.000	0	5	0	1	0	0	6	4
3.000	0	2	0	1	0	0	3	5
4.000	0	1	0	0	0	0	1	6
<b>Total:</b>	<b>354</b>	<b>41</b>	<b>2</b>	<b>7</b>	<b>0</b>	<b>59</b>	<b>463</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	79	3	1		81	2
<b>Total Fire Hydrants</b>	<b>79</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>81</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	81
Number of distribution system valves end of year:	161
Number of distribution valves operated during year:	161

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

ACTIVITY IN ACCOUNTS 314 (WELLS AND SPRINGS) AND 325 (ELECTRIC PUMPING EQUIPMENT) IS THE RESULT OF A NEW WELL AND ASSOCIATED EQUIPMENT BEING ADDED AND AN OLD WELL BEING ABANDONED.

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### Water Mains (Page W-15)

WATER MAINS ADDED WERE FINANCED BY THE UTILITY THROUGH ADVANCES FROM THE VILLAGE

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### Meters (Page W-17)

THERE WERE NO METERS TESTED DURING 1998. THE UTILITY IS IN THE MIDST OF A METER CHANGEOUT PROGRAM.

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